

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Administrative Proceedings Rulings
Release No. 6418 / December 19, 2018

Administrative Proceeding
File No. 3-18210

In the Matter of

**Icon Vapor, Inc.,
POWRtec International Corp.,
Silvergraph International, Inc.,
and
Walter Energy, Inc. (n/k/a New
WEI, Inc.)**

**Order Finding Service
and Directing Respondents
to Show Cause**

On September 25, 2017, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondents under Section 12(j) of the Securities Exchange Act of 1934. After a prior initial decision was vacated by the Commission, the proceeding was reassigned to me on September 12, 2018. *Pending Admin. Proc.*, Admin. Proc. Rulings Release No. 5955, 2018 SEC LEXIS 2264, at *2, *4 (ALJ). I directed the parties to propose how further proceedings should be conducted. *Icon Vapor, Inc.*, Admin. Proc. Rulings Release No. 6113, 2018 SEC LEXIS 2644 (ALJ Sept. 27, 2018). No Respondent filed a proposal.

On October 5, 2017, the Division submitted a declaration of service. After my independent review, I find it establishes that Respondents were served with the OIP by September 28, 2017. 17 C.F.R. § 201.141(a)(2)(ii). Their answers were therefore due on October 11, 2017. OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b). No Respondent filed an answer.

I ORDER Respondents to SHOW CAUSE by January 4, 2019, why the registration of their securities should not be revoked by default due to their failures to file answers or otherwise defend this proceeding. If a Respondent fails to respond to this order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

Brenda P. Murray
Chief Administrative Law Judge